



Reporting Requirements for Forms 1098, 1099, 5498, W-2G



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Data Exchange Services MS A-10
PO Box 942840
Sacramento CA 94240-6090

Highlights and Changes For Tax Year 2004

IMPORTANT NOTICE: Try internet filing of your information returns! Instructions and application FTB 4092A are available on our Website **www.ftb.ca.gov**.

Reminders:

- We no longer accept 9-track magnetic tape reels. See page 3 for acceptable reporting media.
- The federal/state combined filing format is not acceptable for reporting directly to the state of California.
- The Form 5498-ESA, Coverdell Contributions Information, has been added to our reporting requirements.
- Forms 1099, 1098, and W-2G are due February, 28, 2005; Forms 5498 are due May 31, 2005.
- We only accept returns consistent with IRS Publication 1220 specifications, supplemented by instructions in the FTB 8305 booklet. **We will return incorrectly formatted files for replacement.**
- 1099 Testware is available. You'll find the testware at **www.ftb.ca.gov**. Just key in "1099 Testware" in the search box.

Form FTB 3601, Transmittal of Annual 1098, 1099, 5498, W-2G Information. When submitting your file, please fill in all the requested information that pertains to the data on your media. ***Do not include totals for any additional paper filing.*** Enclose the transmittal in the same package with your reporting media, and send it according to the address instructions on the back.

In most areas, California is consistent with IRS Publication 1220, Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically. However, please note the following.

- Transmitter information is on the "T" record — only one "T" record for an entire file. Your transmitter control code is a required field.
- Payer information is on the "A" record(s).
- Name sequence indicator has been moved to position 46 of the "A" record. This indicates name sequence on the "B" records. For the last name first, enter an "L" in position 46, otherwise enter a blank for the first name first.
- For 1099INT reporting, branch code on the "B" record is not the IRS "office code".
- Payer's account number for payee, positions 21-40 of the payee "B" record, is now a required field.
- Form 1099-DIV, Dividends and Distributions, was revised extensively last year.
- Form 1099-R Distribution Codes also were changed.
- Non California Return Indicator: Place an X in position 352 of any payee B records on your file that should not be reported to the State of California. (See page 2 for reportable income and residency guidelines.)

Internet Resources: **www.ftb.ca.gov** For California Franchise Tax Board forms and publications.
www.irs.gov For Internal Revenue Service forms and publications.

Please call (916) 845-3778 if you have questions or need assistance in preparing your media.

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Section A

General Reporting Information

Publication Content	<p>This manual provides the requirements for filing Forms 1098, 1099, 5498 and W-2G information returns to the California Franchise Tax Board on cartridge, diskette, or compact disk. Our filing requirements parallel those of the Internal Revenue Service (IRS). See IRS Publication 1220, Specifications for Filing Forms 1098, 1099 series, 5498 and W-2G Magnetically or Electronically for details. However, we may require additional information in some data fields.</p> <p>When the IRS modifies its filing instructions and/or formats, we conform if the changes are relevant.</p>
Filing Requirements	<p>We conform to federal regulations regarding filing of Forms 1098, 1099, 5498 and W-2G information returns. Information returns totaling 250 or more must be filed on cartridge, diskette, or compact disk or via the internet. Information returns required by California are: 1098, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 5498, 5498-ESA, or W-2G.</p> <p>The 250-or-more return threshold applies to each return type; i.e., it is not an aggregate amount. For example, a payer that has 249 interest (1099-INT) and 249 dividend (1099-DIV) returns to file would not be required to file on cartridge, diskette, or compact disk. However, we encourage them to do so.</p> <p>In most cases, our dollar threshold parallels those of the IRS; i.e., 1099-INT: \$10 or more, 1099-B: all amounts, etc. Our rules allow payers to file all California returns in accordance with the limits prescribed by the IRS. However, payers may file California returns that are under the prescribed dollar limits.</p>
Assistance	<p>Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.</p>

Reportable Income and Residency Guidelines

The following guidelines can be used to determine whether payments are income that is reportable to California and whether the recipient of the payment was a resident or nonresident of the state. The guidelines are only for your assistance. They do not represent a legal opinion by us on the reportability of any payment or the residency status of any payee. The payer always has ultimate responsibility for correctly determining whether a payment is reportable. Call the Information Reporting call site at (916) 845-6304 with your questions regarding reportable payments.

Income Reportable to California

Resident: ALL income received by a California resident, regardless of source, is taxable by California and must be reported, unless specifically excluded by statute. See the Guide to Information Returns for California at the back of this booklet or refer to our website at www.ftb.ca.gov.

Part Year Resident: ALL income received while a California resident, regardless of source, and all income, excluding intangible income, received from California sources while a nonresident is taxable by California and must be reported. Nonreportable intangible income includes:

- Dividends
- Interest
- Gains from the sale of stock
- Pensions

Nonresident: Income not listed as “intangible income” above that is received from California sources may be taxable by California even though the payee may not have a California address. Reportable income includes:

- Income from services performed in California
- Income received by operating a business or profession in California
- Income from ownership, control, management, sale or transfer of real or tangible personal property located in California

Determination of Resident Status

A payee who is in California for other than a temporary or transitory purpose is considered to be a California resident. Amounts paid to the payee should be reported to California on the appropriate information return.

In addition, a payee domiciled in California who is outside California for a temporary or transitory purpose is also considered to be a California resident. Amounts paid to the payee should be reported to California using the appropriate information return format.

<div data-bbox="165 541 380 674" data-label="Section-Header"> <hr/> Information Returns Not Required </div> <div data-bbox="165 737 363 821" data-label="Section-Header"> <hr/> Acceptable Media </div> <div data-bbox="165 974 380 1058" data-label="Section-Header"> <hr/> Mailing Preparation </div> <div data-bbox="165 1318 409 1360" data-label="Section-Header"> <hr/> Problem Files </div>	<div data-bbox="493 531 1409 663" data-label="Text"> <p>California does not require filing of Forms 1099-SA, 1099-CAP, 1099-H, and 5498-SA. However, we will accept these forms if they are included with other required returns. Please do not submit media files to us that only contain non-required forms.</p> </div> <div data-bbox="493 726 1409 858" data-label="Text"> <p>Submit your California returns on IBM compatible 3480 or 3490 tape cartridge, 3½ inch diskette, or compact disk, or via the internet. Media specifications are listed in the California Filing Specifications section of this manual.</p> </div> <div data-bbox="493 873 1409 942" data-label="Text"> <p>We cannot accept 4mm, 8mm or QIC cartridges, 5¼ inch diskettes, or 9-track magnetic tape reels.</p> </div> <div data-bbox="493 961 1445 1089" data-label="Text"> <p>Include an external label on all media submitted. It should contain the submission date, your organization's name and sequence of each volume submitted; e.g., 1 of 2, 2 of 2, etc. If only one volume is submitted, label it 1 of 1.</p> </div> <div data-bbox="493 1108 1445 1178" data-label="Text"> <p>Always include a completed California State Transmittal (FTB 3601) when mailing your media file. Do not mail it separately.</p> </div> <div data-bbox="493 1194 1445 1264" data-label="Text"> <p>If possible, assemble all media files together into one package rather than packaging each one individually.</p> </div> <div data-bbox="493 1310 1445 1409" data-label="Text"> <p>We may reject files that do not meet California's edit standards. When this happens, the transmitter must return a replacement file within the specified time frame.</p> </div> <div data-bbox="493 1428 1425 1560" data-label="Text"> <p>Transmitters who are asked to replace their files by the IRS are urged to call California and discuss the matter before attempting to create a California replacement file. California and federal needs are not always the same and a replacement file may not be necessary.</p> </div> <div data-bbox="493 1577 1429 1646" data-label="Text"> <p>Do not send a replacement file without being requested to do so by the Franchise Tax Board.</p> </div>
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<div data-bbox="168 541 435 592" data-label="Section-Header"> <hr/> 1099 TestWare </div> <div data-bbox="168 730 380 781" data-label="Section-Header"> <hr/> Filing Dates </div> <div data-bbox="168 919 347 1003" data-label="Section-Header"> <hr/> First Time Filers </div>	<div data-bbox="493 533 1435 667" data-label="Text"> <p>The 1099 TestWare is a tool you can use to check your file format and certain data fields before submission. It is a PC program that can be downloaded from our website, www.ftb.ca.gov. From our homepage, just key in "1099 Testware" in the search box, then click on the search button.</p> </div> <div data-bbox="493 722 1442 856" data-label="Text"> <p>The due date for filing California Information Returns is February 28, except for state 5498 files, which are due by May 31. If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended to the next business day.</p> </div> <div data-bbox="493 924 1442 1024" data-label="Text"> <p>Organizations that intend to file information returns on magnetic media for the first time should file a Media Filing Application (form FTB 4092) by December 31.</p> </div> <div data-bbox="493 1041 1442 1268" data-label="Text"> <p>Either the payer, or an agent (transmitter) acting on behalf of the payer may complete the filing application. The payer includes: the person making the payments; a broker; a barter exchange; a person reporting real estate transactions; a trustee or issuer of an Individual Retirement Arrangement (IRA), Simplified Employee Pension (SEP) or SIMPLE retirement account, or the administrator of a qualified tuition program. The transmitter is the organization submitting the magnetic media file.</p> </div> <div data-bbox="493 1285 1442 1453" data-label="Text"> <p>Agents that transmit for one or more payers need only file one application noting each payer name and pertinent document information. An attached payer name list is acceptable. Once an agent establishes a filing procedure with us, they do not have to inform us of any changes to its list of reporting clientele.</p> </div> <div data-bbox="493 1470 1442 1629" data-label="Text"> <p>Usually, we respond to each filing application within three weeks of receipt. We notify applicants by mail if the request to file is approved. If system compatibility problems exist, applicants are notified by telephone. For this reason, it is important that the name and telephone number of the designated contact is listed on the filing application.</p> </div> <div data-bbox="493 1646 1442 1747" data-label="Text"> <p>Once the California filing procedure is established, transmitters need not file another FTB 4092 application unless there is a break in their filing pattern.</p> </div> <div data-bbox="493 1764 1442 1831" data-label="Text"> <p>We do not assign a Transmitter Control Code (TCC) once filing approval is granted. Use the TCC assigned by the IRS when reporting to FTB.</p> </div>
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Combined Federal/State Filing Program

California participates in the IRS combined Fed/State filing program. However, transmitters must test with the IRS and be approved to do combined filing. **Please do not send combined files directly to FTB.** Our system does not recognize the combined filing format, therefore all payee 'B' records on your file may be read into our system, causing tax assessment notices to be sent to payees who do not reside in or earn income in the state of California. Information returns that may be filed using the Combined Program are Forms 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498.

The period for combined filer testing with the IRS is in November and December of each year. Refer to IRS Pub. 1220 or call the IRS at (304) 263-8700 for information on the Combined Federal/State Program. When the IRS approves your status as a combined filer, send a copy of the IRS approval letter to the address listed in the Information Contact section of this manual. Transmitters not participating in the Combined Federal/State Filing Program must file their data directly with the Franchise Tax Board.

Requesting a Hardship Waiver

If California's mandatory information reporting regulation causes an undue hardship, payers may request an exemption from filing by submitting a Request for Waiver From Filing Information Returns (form FTB 6274).

Waiver requests must be postmarked no later than the return due date; i.e., the last day in February for all information returns, except for Form 5498, which is May 31.

Waivers are only valid for the requested tax year and must be reapplied for each subsequent year.

Requesting a Filing Extension

A California filing extension may be obtained by submitting a Request for Extension to File Information Returns (form FTB 6274A). Payers needing an extension beyond 90 days must first obtain verbal approval by calling (916) 845-3778.

Extension requests must be postmarked no later than the return due date; i.e., February 28 for all information returns, except for the Form 5498 which is May 31. Combined filers who require an extension for late filing with the IRS need not request an extension from California.

Testing Procedure

The Franchise Tax board provides 1099 TestWare to check your data file before submission. Access the FTB Website at www.ftb.ca.gov. Then key in "1099 Testware" in the search box, then click on the search button.

Filing Corrected Returns

Corrections to California returns are allowed in the following ways:

- Corrections should be submitted on cartridge, diskette, or CD, or via the internet if possible. Low volume corrections (less than 250) may also be submitted on paper. If the Payer/Transmitter agent is located in California, paper corrections need only be filed with the IRS and the corrections will be forwarded to the Franchise Tax Board. If the Payer/Transmitter is not located in California, paper corrections must be mailed to the Franchise Tax Board, PO Box 942840, Sacramento CA 94240-2000. These corrections should be accompanied by the IRS Form 1096, Annual Summary and Transmittal of U.S. Information Returns.
- Corrections must use the standard IRS correction format; i.e., the value "G" in the Corrected Return Indicator field of the Payee "B" Record. If you are not filing via the internet, send the file to the address listed in the Information Contact section. California's FTB 3601 transmittal must accompany the correction file with the correction box at the top appropriately marked.
- Correction returns may be submitted on the same cartridge, disk, or CD as noncorrections. If corrections are reported in this manner, they must be reported under a separate Payer "A" Record. Do not mix them together with noncorrections under the same Payer "A" Record.
- Corrections for a given tax year should be aggregated and filed no later than September 1 of the following year.
- Corrections to returns submitted through the Combined Federal/State Program need not be submitted to California. They will be forwarded to California by the IRS.
- For further instructions, see "Guidelines for Filing Corrected Returns" in the IRS Publication 1220.

Information Contact

Requests for forms or information about reporting information returns to California may be obtained on our Website under "Forms and Publications," by calling (916) 845-3778 between the hours of 7:00 a.m. and 3:00 p.m. Pacific Time Zone, or email to DESHELP@ftb.ca.gov.

Use the following addresses for filing information returns, requests for hardship waivers, filing extensions, etc.:

SHIPPING

Data Exchange
Service and Supply
Franchise Tax Board
9646 Butterfield Way
Sacramento CA 95827

POSTAL SERVICE

Data Exchange
Franchise Tax Board
PO Box 942840
Sacramento CA 94240-6090

For IRS magnetic media or electronic filing information, the number to call is (866) 455-7438, or email to MCCIRP@irs.gov.

Common Filing Errors To Avoid

The following list highlights some of the more common errors encountered that result in files being rejected. Transmitters are encouraged to read each entry carefully in order to avoid this costly and time consuming process.

- Block lengths that are not evenly divisible by the record size.
- Inconsistent block lengths. All data blocks excluding header and trailer blocks must be the same size. The last block may be a "short" block, but it must be an even multiple of the record length.
- Tape files containing variable-length blocksizes instead of the required fixed-length blocksize.
- Tape files that contain header and trailer records (labels) that are not properly separated from the data records by tapemarks. The last data record on the file must always be followed by one or more tapemarks regardless of whether or not trailer labels are reported.
- Diskettes or CD's that contain multiple nonrelated file names in the directory. Report only the data intended for FTB.
- Previous tax year left unchanged when reporting new data. Be sure the payment year is correct when preparing your file.
- Transmitting an empty file via the internet.

Common Filing Errors To Avoid (Cont.)

- Payment amount fields in the Payee “B” Records that do not agree with the amount indicators in the Payer “A” Record. For example, if the amount indicators are reported “134bbbbbbb”, payment amounts must be entered in Payment Amount Fields 1, 3 or 4 of the Payee “B” Records.
- Not correctly zero-filling the Payee “B” Record Payment Amount fields. The fields that are used, i.e., contain payment amounts, must be right justified and zero-filled to the left. The fields that are not used must be completely zero-filled. This same entry logic applies when entering totals in the End of Payer “C” Record Control Total fields.
- Filing non-California returns on California’s file without properly coding them for bypass. Returns that fit the “Non-California” category are explained in the Reportable Income and Residency Guidelines section of this manual. The coding for bypassing records is described in the Data Specifications section. When properly flagged, California’s programs will ignore these returns. However, the best policy is to file only payee returns that are reportable to California.
- Media files received without an enclosed FTB 3601 Transmittal. Files cannot be properly logged and validated without this transmittal.
- Media files that are mailed piecemeal. Please send all files together, in the same package if possible.
- Not providing the necessary and valid control information to enable California to properly match and post information returns to the records on its files. Valid control information includes entering correct information in: (1) the Taxpayer Identification Number (TIN) field; (2) California’s Surname Indicator field and/or Name Control field; and (3) properly formatting the payee names in the First Payee Name Line. Improperly prepared returns may result in incorrect posting to California’s files and the mailing of California tax notices to payees who should not receive them.
- Media files that do not comply with any other formatting rules and requirements set forth in this manual and the corresponding federal publications. The data must be entered in the stipulated format. Transmitters failing to do so may have their files returned for replacement.

<p>Definition of Terms</p>	<table> <tr> <td data-bbox="467 472 771 619">ASCII</td><td data-bbox="771 472 1466 619">American National Standard Code For Information Interchange. A recording code utilizing a 128 character set.</td></tr> <tr> <td data-bbox="467 619 771 913">FILE</td><td data-bbox="771 619 1466 913">For purposes of this procedure, a file consists of one Transmitter "T" Record at the beginning of the file, followed by a Payer "A" Record, Payee "B" Record, and an End of Payer "C" Record after each set of "B" Records. The last record on the file will be the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.</td></tr> <tr> <td data-bbox="467 913 771 1018">EBCDIC</td><td data-bbox="771 913 1466 1018">Extended Binary Coded Decimal Interchange Code. A recording code utilizing a 256 character set.</td></tr> <tr> <td data-bbox="467 1018 771 1134">LABEL, EXTERNAL</td><td data-bbox="771 1018 1466 1134">A gummed label attached to the outside of a cartridge, CD, or diskette file. It contains transmitter information necessary for file control purposes.</td></tr> <tr> <td data-bbox="467 1134 771 1249">LABEL, INTERNAL</td><td data-bbox="771 1134 1466 1249">A machine-readable label that provides control information about a set of data on a medium such as a magnetic tape cartridge.</td></tr> <tr> <td data-bbox="467 1249 771 1459">NONREPORTABLE INTANGIBLE INCOME</td><td data-bbox="771 1249 1466 1459">Nontaxable California income: i.e., payee information returns for pensions, interest, dividends and gains from sale of stock whose resident address is not in California are deemed nonreportable income. See Reportable Income and Residency Guidelines section of this manual.</td></tr> <tr> <td data-bbox="467 1459 771 1564">PAYEE</td><td data-bbox="771 1459 1466 1564">Person(s) or organization(s) receiving payments from the payer or for whom an information return must be filed.</td></tr> <tr> <td data-bbox="467 1564 771 1743">PAYER</td><td data-bbox="771 1564 1466 1743">Includes the person or organization making payments; reporting real estate transactions; broker and barter exchanges; trustees or issuers of Individual Retirement Arrangements (IRA) or Simplified Employee Pension (SEP) accounts.</td></tr> <tr> <td data-bbox="467 1743 771 1942">TAPE MARK</td><td data-bbox="771 1743 1466 1942">An internal tape identifier used to separate data records from the internal label records. Used to locate the beginning and end-of-file.</td></tr> </table>	ASCII	American National Standard Code For Information Interchange. A recording code utilizing a 128 character set.	FILE	For purposes of this procedure, a file consists of one Transmitter "T" Record at the beginning of the file, followed by a Payer "A" Record, Payee "B" Record, and an End of Payer "C" Record after each set of "B" Records. The last record on the file will be the End of Transmission "F" Record. Nothing should be reported after the End of Transmission "F" Record.	EBCDIC	Extended Binary Coded Decimal Interchange Code. A recording code utilizing a 256 character set.	LABEL, EXTERNAL	A gummed label attached to the outside of a cartridge, CD, or diskette file. It contains transmitter information necessary for file control purposes.	LABEL, INTERNAL	A machine-readable label that provides control information about a set of data on a medium such as a magnetic tape cartridge.	NONREPORTABLE INTANGIBLE INCOME	Nontaxable California income: i.e., payee information returns for pensions, interest, dividends and gains from sale of stock whose resident address is not in California are deemed nonreportable income. See Reportable Income and Residency Guidelines section of this manual.	PAYEE	Person(s) or organization(s) receiving payments from the payer or for whom an information return must be filed.	PAYER	Includes the person or organization making payments; reporting real estate transactions; broker and barter exchanges; trustees or issuers of Individual Retirement Arrangements (IRA) or Simplified Employee Pension (SEP) accounts.	TAPE MARK	An internal tape identifier used to separate data records from the internal label records. Used to locate the beginning and end-of-file.
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<p>Definition of Terms (Cont.)</p>	<table> <tr> <td data-bbox="492 541 540 569">TIN</td><td data-bbox="779 541 1445 764">Taxpayer Identification Number. For individuals, it is the nine-digit Social Security Account Number issued by the Social Security Administration. For sole proprietors, FTB and IRS prefer the SSN to be used as the TIN. For other businesses, it is the nine-digit Federal Employer Identification Number issued by IRS.</td></tr> <tr> <td data-bbox="492 779 703 806">TRANSMITTER</td><td data-bbox="779 779 1414 842">The person or organization submitting the media. This may be the payer or the payer's agent.</td></tr> <tr> <td data-bbox="492 856 703 953">TRANSMITTER CONTROL CODE (TCC)</td><td data-bbox="779 856 1430 982">A five-digit control number issued by IRS to organizations for filing control purposes. California does not assign a similar number. Report the IRS TCC in the designated field on California's file.</td></tr> </table>	TIN	Taxpayer Identification Number. For individuals, it is the nine-digit Social Security Account Number issued by the Social Security Administration. For sole proprietors, FTB and IRS prefer the SSN to be used as the TIN. For other businesses, it is the nine-digit Federal Employer Identification Number issued by IRS.	TRANSMITTER	The person or organization submitting the media. This may be the payer or the payer's agent.	TRANSMITTER CONTROL CODE (TCC)	A five-digit control number issued by IRS to organizations for filing control purposes. California does not assign a similar number. Report the IRS TCC in the designated field on California's file.
TIN	Taxpayer Identification Number. For individuals, it is the nine-digit Social Security Account Number issued by the Social Security Administration. For sole proprietors, FTB and IRS prefer the SSN to be used as the TIN. For other businesses, it is the nine-digit Federal Employer Identification Number issued by IRS.						
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TRANSMITTER CONTROL CODE (TCC)	A five-digit control number issued by IRS to organizations for filing control purposes. California does not assign a similar number. Report the IRS TCC in the designated field on California's file.						

Section B

California Filing Specifications

<hr/> California Filing Specifications	<p>These provisions define the media and data elements necessary to report successfully to the state. We encourage preparers of state information returns to carefully follow these instructions, as well as the federal instructions. In some cases the state's compliance needs will be more demanding than those of the IRS. Noncompliance may result in the file being returned for replacement.</p> <p>The detailed specifications for filing Forms 1098, 1099, 5498 and W-2G are covered in the IRS Publication 1220. Copies may be ordered from the IRS by calling (800) 829-3676 or check the IRS website at www.irs.gov.</p> <p>As previously mentioned, we have incorporated fields of our own into the federal format to allow better control of the information returns. These fields and corresponding instructions are covered in the Data Specifications section.</p>
<hr/> Media Specifications	<p>The following material defines the specific needs for each type and size of medium utilized for successful California reporting. Preparers who cannot comply because of system restrictions may call (916) 845-3778 to discuss the issue before filing.</p>
<hr/> Tape Cartridges	<p>Tape cartridges must meet American National Standard Institute (ANSI) standards and have the following characteristics:</p> <ul style="list-style-type: none">■ IBM 3480/3490 compatible■ 1/2 inch tape in plastic cartridges which are approximately 4x5x1 inches■ 18-track parallel (3480 cartridges), 36-track (3490 cartridges)■ 4mm, 8mm and QIC cartridges are NOT readable by the Franchise Tax Board.■ Standard IBM OS/VS internal labels are preferred. If header and trailer labels are provided, they must be separated from the data records by a tapemark. The trailer labels should also be followed by a tapemark. The hexadecimal configuration for a tapemark is "13" (decimal "19").■ Multiple tape cartridge files must be created consistently. For example: use the same number of records per block (block size); use the same EBCDIC or ASCII coding; and be sure all the tapes either have internal labels or all are without internal labels.

Tape Cartridges (Cont.)

- Data records must be created in the fixed length mode, not variable length, and all data blocks must be an even increment of the record size. The current record size is 750 bytes. If the records are blocked at 40 records per block, the block size would be exactly 30,000 bytes. Blocks must not exceed 32,250 bytes.
- Returns should be maximized on the fewest number of cartridges possible in order to minimize processing and shipping costs. The federal information return format is structured to allow multiple return types; i.e., 1099-INT, 1099-MISC, etc., on the same medium file. You are urged to file in that manner.

3½ Inch Diskettes and Compact Disks

These specifications must be followed when filing California information returns on diskettes or compact disks.

- Must be a text file, not a backup
- Must be recorded in standard ASCII
- Records must be fixed length 750 characters
- Delimiter character commas (,) must not be used
- Filename of either STATAX or IRSTAX should be used. The former is preferred. If a file consists of more than one diskette, add a 3-digit extension to the filename; e.g., STATAX.001, STATAX.002, etc.;
- Only filenames intended for reporting to FTB should appear in the directory.
- Records must be fixed length 750 characters
- Positions 749-750 may be used for carriage return or line feed
- Zipping a large file onto a single disk is preferable to sending multiple disks

Note: We do not recommend placing self-sticking labels on a CD. The weight of the label may unbalance the disc and cause read/write errors. You can label the CD by writing on the top surface using permanent ink.

Data Specifications

The specifications listed here cover: (1) the instructions for reporting California Supplementary Fields and (2) existing federal fields needing special qualification to meet minimal California needs. For those data fields not referenced here, report them exactly as stipulated in the IRS Publication 1220.

Transmitter “T” Record

This record is reported in the same format as the federal “T” Record format. The “T” Record must be used only one time at the beginning of the entire file. If you send multiple media volumes, the “T” Record should appear at the beginning of the first volume only.

- Transmitter information is reported on the “T” record. The “A” record contains the payer information.
- TCC – Include the five character alpha/numeric transmitter control code assigned by IRS in positions 16-20.

Payer “A” Record

California Supplemental Fields and Instructions

RECORD NAME: Payer/Transmitter “A” Record

Field Title	Location	Document Type	Description/Remarks
Surname Indicator ¹	Position 46	ALL	Enter the letter “L” if the payers’ last names are reported first in the Payee “B” Record First Payee Name Line; e.g., Smith, John J. Otherwise, enter a blank.
Payer State Employer Account Number	Positions 404-411	1099-R	Required only if the reports are for 1099R returns with California withholding. If they are, enter the first eight positions of the State assigned Employer Account Number (SEAN). If the eighth position is unknown, enter a zero. Blank fill this field if not 1099-R.

Footnotes

- ¹ If the corresponding Payee “B” Records contain valid Name Controls, i.e., the first four positions of the payee last name, this field may be left blank. Otherwise, code this field in accordance with the way the names of individual payees are reported, even if the returns are a mixture of individuals and businesses. If only businesses are reported then code this field blank.

Additional Field Instructions

- Payment Year – The four digits of the year for which payments are being reported. MUST BE INCREMENTED EACH YEAR.
- Amount Indicators – IRS frequently changes the indicator codes. Be certain that what was reported the previous year for your accounts is still relevant.

Payee “B” Record

Footnotes

California Supplemental Fields and Instructions

RECORD NAME: Payer “B” Record

Field Title	Location	Document Type	Description/Remarks
Non-California Return Indicator ¹	Position 352	ALL	If payee is not reportable to California, i.e., payee does not have a California filing requirement, enter an uppercase letter “X”. Otherwise, enter a blank.

- ¹ This field was established to allow preparers to file a copy of their federal returns with California, but to designate selected returns not to be read by California’s programs. This field must not be used for reporting W-2G’s (gambling winnings) to California or for submitting any returns through the Combined Federal/State Filing Program.

Additional Field Instructions

- **Payment Year** – Use the four digits of the year for which payments are being reported. **MUST BE INCREMENTED EACH YEAR.**
- **Type of TIN** – Enter a 1 for a TIN that is a FEIN. Enter a 2 for a TIN that is a SSN, ITIN, or ATIN. If in doubt, you may enter a blank (space).
- **Payment Amount Fields** – The entered amounts must agree with the codes placed in the Payer “A” Record Amount Indicators; e.g., if 1, 3 and 4 are entered, the Payment Amount fields 1, 3 or 4 may contain the applicable payment amounts. All unused Payment Amount fields must be zero filled.
- The “Branch Code” formerly required by California is now “Payer’s Office Code”, located in position 41-44 of the “B” record.
- The state income tax withheld field is now on a number of the 1099 Forms. If required, use position 723-734 of the “B” record.

**End of Payer
“C” Record****California Supplemental Fields and Instructions****RECORD NAME:** Payee “C” Record

Field Title	Location	Document Type	Description/Remarks
Number of Payees	Positions 2–9	ALL	Enter number of Payee “B” Records reported to California in this payer group.
Control Total Fields 1–9, A–C	Positions 16–231	ALL	These are the relative totals of the amounts entered in the Payee “B” Record payment amount fields. These should be accumulated only for the “B” records reported to California. All unused fields must be zero-filled.
Control Total State Income Tax Withheld	Positions 707–724	ALL APPLICABLE	Enter the accumulated totals for state income tax withheld in the associated Payee “B” records.

Additional Field Instructions

- **Number of Payees** — If possible, only enter the total of California payees; i.e., those records **not** coded with an “X” in California’s Non-California Return Indicator field. Note: This is only an eight position field. If overflow is likely, separate the returns into two or more groups, each reported under a separate Payer “A” Record.
- **Control Total Fields 1–9, A, B, and C** — These field entries are relative to the amounts entered in the Payee “B” Record Payment Amount fields. All unused fields must be zero filled. If possible, only accumulate and enter the totals for California payees as suggested above.

**State Totals
“K” Record**

This record is only supplied to IRS on its Combined Federal/State Filing Program file. Omit it when filing directly with California.

**End of
Transmission
“F” Record**

This record is optional on California’s file. If used, format it to federal specifications. An “F” Record should only be used once as the last record on the entire file.

Section C

Exhibits and Forms

State Abbreviations				
	State	Code	State	Code
	Alabama	AL	Missouri	MO
	Alaska	AK	Montana	MT
	American Samoa	AS	Nebraska	NE
	Arizona	AZ	Nevada	NV
	Arkansas	AR	New Hampshire	NH
	California	CA	New Jersey	NJ
	Colorado	CO	New Mexico	NM
	Connecticut	CT	New York	NY
	Delaware	DE	North Carolina	NC
	District of Columbia	DC	North Dakota	ND
	Florida	FL	Ohio	OH
	Georgia	GA	Oklahoma	OK
	Guam	GU	Oregon	OR
	Hawaii	HI	Pennsylvania	PA
	Idaho	ID	Puerto Rico	PR
	Illinois	IL	Rhode Island	RI
	Indiana	IN	South Carolina	SC
	Iowa	IA	South Dakota	SD
	Kansas	KS	Tennessee	TN
	Kentucky	KY	Texas	TX
	Louisiana	LA	Utah	UT
	Maine	ME	Vermont	VT
	Mariana Islands	MP	Virgin Islands	VI
	Maryland	MD	Virginia	VA
	Massachusetts	MA	Washington	WA
	Michigan	MI	West Virginia	WV
	Minnesota	MN	Wisconsin	WI
	Mississippi	MS	Wyoming	WY



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
ATTN: DATA EXCHANGE SERVICES MSA-10
PO BOX 942840
SACRAMENTO CA 94240-6090
(916) 845-3778

Filing Application

Application is hereby made to transmit annual 1098/1099/5498/W-2G information returns to Franchise Tax Board.

Name of Firm (Transmitter):		Date:
Address:		Federal Employer Identification Number:
City, State and ZIP Code:		Reporting will begin with Tax Year: _____
Contact for Technical Information (Name):	Title:	Telephone (Area Code & Ext.)

REPORTING INFORMATION

Please indicate the document type(s) you plan to file on cartridge, diskette, or CD.	
<input type="checkbox"/> 1098 <input type="checkbox"/> 1099 <input type="checkbox"/> 5498 <input type="checkbox"/> W-2G	
Do you plan to act as a transmitter for other Payers?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	

MEDIA PREFERENCE

<input type="checkbox"/> CARTRIDGE <input type="checkbox"/> CD <input type="checkbox"/> DISKETTE

NOTE: 4mm or 8mm cartridges, and 9-track tape reels are not acceptable.

AUTHORIZED REPRESENTATIVE OF ORGANIZATION REQUESTING APPROVAL

Name (Type or Print):	Title:	
Signature:		Date:



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
DATA EXCHANGE SERVICES MS A-10
PO BOX 942840
SACRAMENTO CA 94240-6090

**Transmittal of Annual 1098, 1099, 5498, W-2G Information
For Tax Year _____**

Date File Submitted _____

Part I — PLEASE COMPLETE THE FOLLOWING INFORMATION

Transmitter Information

FEIN: _____	Type of file represented: <input type="checkbox"/> Original <input type="checkbox"/> Correction <input type="checkbox"/> Replacement <input type="checkbox"/> Test
Current Name, Address, City, State, ZIP Code	Last Year's Name & Address if different this year

Reporting Information

Information Return Type(s):								
1098 <input type="checkbox"/>	1099A <input type="checkbox"/>	1099B <input type="checkbox"/>	1099C <input type="checkbox"/>	1099DIV <input type="checkbox"/>	1099G <input type="checkbox"/>	1099INT <input type="checkbox"/>	1099LTC <input type="checkbox"/>	
1099MISC <input type="checkbox"/>	1099OID <input type="checkbox"/>	1099PATR <input type="checkbox"/>	1099Q <input type="checkbox"/>	1099R <input type="checkbox"/>	1099S <input type="checkbox"/>	5498 <input type="checkbox"/>	5498ESA <input type="checkbox"/>	W2-G <input type="checkbox"/>
Total Payer 'A' Records _____ Total Payee 'B' Records _____								
Note: The totals above must match the accumulated totals on your media file. A mismatch could cause delayed processing, and your file may be returned to you for replacement.								
Signature _____ Title _____ Date _____								

Media Characteristics

CARTRIDGES	Media No.	External Label No.	DISKETTES/COMPACT DISKS
Internal Header Labels: <input type="checkbox"/> Yes <input type="checkbox"/> No	1 of		Filename(s) and Extension(s) Used: _____ _____ _____
Recording Mode:	2 of		
<input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII	3 of		
Record Length = 750	4 of		
Blocksize =	5 of		
	6 of		
Person to contact for media problems:			Email address _____
Name _____ Telephone _____			Ext. _____

Part II — PREPARATION INSTRUCTIONS

A. Form Preparation

Prepare a separate FTB 3601 Transmittal for each type of media; i.e., if your organization reports on both tape cartridge and diskette and/or CD, then each media must be accompanied by an FTB 3601 Transmittal. It must be prepared in the manner described below.

1. Transmitter Information

- FEIN: The Federal Employer Identification Number of the agency sending the file to the Franchise Tax Board.
- Indicate whether the media file is the original issue, corrections to individual records from your original file, a replacement for the entire original file, or a test file.
- Address of the agency sending the media file to the Franchise Tax Board. If there is any change in the name and address reported last year, enter both the new and the old information in the appropriate boxes.

2. Reporting Information

- Total payers is the total number of all payer "A" records.
- Total payees is the total number of payee "B" records reported on the entire file.
- The signature line must be properly signed and dated by the person to whom the organization has delegated this responsibility. An organization transmitting for others may sign the form provided written permission was granted by the payer(s). If permission is granted, the organization becomes the transfer agent and assumes responsibility for data quality and completeness.

3. Media Characteristics

- Indicate the cartridge/diskette/CD recording characteristics by filling in the necessary information and checking the appropriate boxes. This information should be obtained from someone in your data processing area.
- If your information is reported on cartridges, enter the media numbers so that we can process them in the proper sequence. Also, enter the corresponding external label number assigned by your organization. If we experience any file problems, these numbers may be used as a point of reference when we call.
- Multiply the number of records per block times 750 to obtain the block size.

4. Contact Information

- Enter the name and telephone number of a person we can contact for technical information or to resolve media problems.

B. File Preparation

1. Affix a transmitter identification label to each media.
2. If multiple volumes are submitted, list the volume sequence numbers on the media labels (i.e., 1 of 2, 2 of 2). If only one media file is submitted, list it as "1 of 1".
3. Mark each label with the transmitter's name, type of reporting (i.e., 1099, 1098, W-2G), and the tax year being reported.

Part III — MAILING INSTRUCTIONS

Complete this form as described above (Part II) and either ship or mail it with the media file(s) to:

SHIPPING

Data Exchange
Service and Supply
Franchise Tax Board
9646 Butterfield Way
Sacramento CA 95827

U.S. MAIL

Data Exchange
Franchise Tax Board
PO Box 942840
Sacramento CA 94240-6090

Part IV — INFORMATION CONTACT

For further information regarding information return reporting, please call Data Exchange at (916) 845-3778.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
ATTN: DATA EXCHANGE SERVICES MS A-10
PO BOX 942840
SACRAMENTO CA 94240-6090
(916) 845-3778

Request for Extension to File Information Returns

Firm Name:		Date:
Mailing Address:		Federal EIN:
City/State/ZIP Code:		Waiver Request for Tax Year: _____
Contact Name:	Title:	Telephone Number: ()

I request a _____ day extension past the filing deadline to file information returns on cartridge, diskette, or CD.

Note: Request must not exceed 90 days.

Request involves return types:

1098	1099	5498	W-2G
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Briefly explain your need for an extension:

The approval of this extension is only for the filing of information returns to the Franchise Tax Board. The payer/employer is still obliged to provide payees/employees with their paper return copies postmarked by the prescribed due dates of May 31 for Form 5498 and January 31 for all other information returns. If the corresponding due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.

I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.

Signature:	Title:	Date:
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STATE OF CALIFORNIA
FRANCHISE TAX BOARD
ATTN: DATA EXCHANGE SERVICES MS A-10
PO BOX 942840
SACRAMENTO CA 94240-6090
(916) 845-3778

Request for Waiver From Filing Information Returns on Cartridge, Diskette, or CD

Firm Name:		Date:
Mailing Address:		Federal EIN:
City/State/ZIP Code:		Waiver Request for Tax Year: _____
Contact Name:	Title:	Telephone Number: ()

1. This request is for the following returns. 1098 1099 5498 W-2G
 ☐ ☐ ☐ ☐
- Anticipated volume, all returns: _____
- If other please identify type(s): _____
2. Is this the first year you have submitted a waiver request?
☐ Yes ☐ No
3. Reason for your waiver request _____

4. Have you been granted a waiver by the IRS? _____

Approved requests are valid only for the tax year indicated. Subsequent tax year waivers must be filed separately on form FTB 6274 or the federal equivalent. If this waiver is approved, the applicable paper return copies must be filed with us by the filing due date of May 31 for Form 5498 and February 28 for all other information returns. If the corresponding due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.

I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.		
Signature:	Title:	Date:

Guide to Information Returns Filed With California

If you are located in California and filing paper information returns with the IRS, you do not need to send a paper copy to the state.

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1098	Mortgage Interest Statement	Mortgage interest (including certain points) you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	2/28	(To payer, borrower) 1/31
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	2/28	1/31
1098-T	Tuition Statement	Qualified tuition and related expenses.	See form instructions	2/28	1/31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	2/28	(To borrower) 1/31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	2/28	1/31
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the US Postal Service, or the Postal Rate Commission	\$600 or more	2/28	1/31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	2/28	1/31
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for tax refunds and unemployment; \$600 or more for all others	2/28	1/31
1099-INT	Interest Income	Interest income not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	2/28	1/31
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	2/28	(To insured and policy holder) 1/31
1099-MISC	Miscellaneous Income (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	<ul style="list-style-type: none"> Rent or royalty payments; prizes and awards that are not for services, such as winnings from TV or radio shows. Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch. Payments to a physician, physicians corporation, or other supplier of health/medical services. Issued mainly by medical assistance programs or health and accident insurance plans. Gross proceeds paid to attorneys. Payments for services performed for a trade or business by people not treated as its employees. Example: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, and golden parachute payments Substitute dividend and tax-exempt interest payments reportable by brokers. Crop insurance proceeds. Fish purchases paid in cash for resale 	\$600 or more, \$10 or more for royalties. All amounts \$600 or more All amounts \$600 or more \$10 or more \$600 or more \$600 or more	2/28 2/28	1/31 1/31

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1099- OID	Original Issue Discount	Original issue discount.	\$10 or more	2/28	1/31
1099- PATR	Taxable Distributions Received From Cooperatives	Distributions from Cooperatives to their patrons.	\$10 or more	2/28	1/31
1099Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from a qualified tuition program.	All amounts	2/28	1/31
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, IRA's, SEP's, or insurance contracts.	All amounts	2/28	1/31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate.	Generally, \$600 or more	2/28	1/31
5472	Information Return of a 25% Foreign Owned U.S. Corporation Engaged in a U.S. Trade or Business	Transactions between a 25% foreign- owned domestic corporation or a foreign corporation engaged in a trade or business in the U.S. and a related party as required by sections 6038A and 6038C.	See form instructions	Due date of income tax return	(To participant) for FMV/RMD Jan. 31; for contributions, May 31
5498	Individual Retirement Arrangement (IRA) Information	Contributions (including rollover contributions) to an IRA, and the value of an IRA or simplified employee pension (SEP) account.	All amounts	5/31	(To payer) 1/31
5498- ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
8300 (IRS/ FinCEN form)	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business. Does not apply to banks and financial institutions filing Form 4789, and casinos that are required to report such transactions on Form 8362, Currency Transaction Report by Casinos, or generally, to transactions outside the United States.	Over \$10,000	Within 15 days after date of trans- action	(To payer) 1/31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, and wagering pools.	\$600 or more	2/28	1/31